
SENATE BILL 5632

State of Washington

55th Legislature

1997 Regular Session

By Senators Fraser, Kline, McAuliffe, Patterson, Fairley, Kohl, Sheldon and Spanel

Read first time 02/04/97. Referred to Committee on Agriculture & Environment.

1 AN ACT Relating to protecting the marine environment and associated
2 ecosystems through oil spill prevention, the protection, conservation,
3 and enhancement of marine waters and of salmon habitat, and a ban on
4 off-shore oil exploration and drilling; amending RCW 88.46.130,
5 82.23B.020, and 82.23B.030; adding new sections to chapter 90.71 RCW;
6 adding new sections to chapter 43.21I RCW; adding a new section to
7 chapter 43.143 RCW; adding new sections to chapter 84.34 RCW; adding a
8 new section to chapter 90.56 RCW; adding a new chapter to Title 84 RCW;
9 recodifying RCW 43.21A.705, 43.21A.710, 43.21A.715, and 43.21A.720;
10 repealing RCW 88.46.921, 88.46.922, 88.46.924, 88.46.925, 88.46.926,
11 and 88.46.927; creating new sections; making appropriations; providing
12 an effective date; and declaring an emergency.

13 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

14 **PART I. DECLARATION OF POLICY**

15 NEW SECTION. **Sec. 1.** PURPOSES AND GOALS. (1) The purpose of
16 chapter . . . , Laws of 1997 (this act) is to protect the health of the
17 state's marine waters and their contribution to economic vitality by
18 restoring and maintaining:

1 (a) Clean water;
2 (b) Healthy, diverse, and sustainable native fish and wildlife
3 populations; and

4 (c) Sustainable and safe recreational, commercial, and traditional
5 uses of the shellfish, fish, wildlife, and scenic resources of the
6 marine waters of the state for present and future generations of
7 Washington residents.

8 (2) This purpose shall be achieved by accomplishing the following
9 goals:

10 (a) Preventing spills of oil and other harmful substances;

11 (b) Protecting and restoring salmon and other fish and wildlife
12 habitat;

13 (c) Protecting public and ecosystem health from exposure to toxic
14 and disease-causing contamination in marine waters by controlling
15 pollution and cleaning up contaminated sediments;

16 (d) Coordinating state and local programs, avoiding duplication,
17 ensuring that existing laws are carried out, and strengthening a
18 citizen board to direct and oversee marine waters protection plans and
19 their implementation; and

20 (e) Banning offshore drilling for oil and gas.

21 NEW SECTION. **Sec. 2.** DEFINITIONS. Unless the context clearly
22 requires otherwise, the definitions in this section apply throughout
23 chapter . . . , Laws of 1997 (this act).

24 (1) "Puget Sound" means all marine waters in Puget Sound, the
25 marine waters north to the Canadian border, including those portions of
26 the Straits of Georgia and the Strait of Juan de Fuca south of the
27 Canadian border extending westerly to Cape Flattery, and the watersheds
28 flowing into these waters.

29 (2) "Grays Harbor" means all marine waters in Grays Harbor and the
30 watersheds flowing into Grays Harbor.

31 (3) "Willapa Bay" means all marine waters in Willapa Bay and the
32 watersheds flowing into Willapa Bay.

33 (4) "Lower Columbia river" means the portion of the Columbia river
34 downstream from the Bonneville dam, and tributary watersheds within
35 Washington state flowing into that portion of the Columbia river.

36 (5) "Marine waters" means all waters of the state under tidal
37 influence, and the watersheds flowing into them, excluding the Columbia
38 river and its watersheds upstream from the Bonneville dam.

1 (5) RCW 88.46.926 and 1991 c 200 s 435; and
2 (6) RCW 88.46.927 and 1993 c 281 s 67 & 1991 c 200 s 436.

3 NEW SECTION. **Sec. 5.** A new section is added to chapter 43.21I RCW
4 to read as follows:

5 TRANSFERS FROM DEPARTMENT OF ECOLOGY TO OFFICE OF MARINE SAFETY.

6 (1) All powers, duties, and functions of the department of ecology
7 pertaining to the office of marine safety as it existed December 31,
8 1995, are transferred to the office of marine safety. All references
9 to the director or the department of ecology in the Revised Code of
10 Washington shall be construed to mean the administrator or the office
11 of marine safety when referring to the functions transferred in this
12 section.

13 (2)(a) All reports, documents, surveys, books, records, files,
14 papers, or written material in the possession of the department of
15 ecology pertaining to the powers, functions, and duties transferred
16 shall be delivered to the custody of the office of marine safety. All
17 cabinets, furniture, office equipment, motor vehicles, and other
18 tangible property employed by the department of ecology in carrying out
19 the powers, functions, and duties transferred shall be made available
20 to the office of marine safety. All funds, credits, or other assets
21 held in connection with the powers, functions, and duties transferred
22 shall be assigned to the office of marine safety.

23 (b) Any appropriations made to the department of ecology for
24 carrying out the powers, functions, and duties transferred shall, on
25 the effective date of this section, be transferred and credited to the
26 office of marine safety.

27 (c) Whenever any question arises as to the transfer of any
28 personnel, funds, books, documents, records, papers, files, equipment,
29 or other tangible property used or held in the exercise of the powers
30 and the performance of the duties and functions transferred, the
31 director of financial management shall make a determination as to the
32 proper allocation and certify the same to the state agencies concerned.

33 (3) All employees of the department of ecology engaged in
34 performing the powers, functions, and duties transferred are
35 transferred to the jurisdiction of the office of marine safety. All
36 employees classified under chapter 41.06 RCW, the state civil service
37 law, are assigned to the office of marine safety to perform their usual
38 duties upon the same terms as formerly, without any loss of rights,

1 subject to any action that may be appropriate thereafter in accordance
2 with the laws and rules governing state civil service.

3 (4) All rules and all pending business before the department of
4 ecology pertaining to the powers, functions, and duties transferred
5 shall be continued and acted upon by the office of marine safety. All
6 existing contracts and obligations shall remain in full force and shall
7 be performed by the office of marine safety.

8 (5) The transfer of the powers, duties, functions, and personnel of
9 the department of ecology shall not affect the validity of any act
10 performed before the effective date of this section.

11 (6) If apportionments of budgeted funds are required because of the
12 transfers directed by this section, the director of financial
13 management shall certify the apportionments to the agencies affected,
14 the state auditor, and the state treasurer. Each of these shall make
15 the appropriate transfer and adjustments in funds and appropriation
16 accounts and equipment records in accordance with the certification.

17 (7) Nothing contained in this section may be construed to alter any
18 existing collective bargaining unit or the provisions of any existing
19 collective bargaining agreement until the agreement has expired or
20 until the bargaining unit has been modified by action of the personnel
21 board as provided by law.

22 NEW SECTION. **Sec. 6.** A new section is added to chapter 43.21I RCW
23 to read as follows:

24 ADMINISTRATOR OF MARINE SAFETY. The executive head and appointing
25 authority of the office shall be the administrator of marine safety.
26 The administrator shall be appointed by, and serve at the pleasure of,
27 the governor. The administrator shall be paid a salary to be fixed by
28 the governor in accordance with RCW 43.03.040.

29 **PART III. PERMANENT BAN ON OFF-SHORE DRILLING**

30 NEW SECTION. **Sec. 7.** A new section is added to chapter 43.143 RCW
31 to read as follows:

32 PERMANENT BAN ON OFF-SHORE OIL DRILLING. There shall be no off-
33 shore oil drilling, nor any leasing of Washington's tidal or submerged
34 lands extending from mean high tide seaward twelve miles along the
35 Washington coast from Cape Flattery south to Cape Disappointment, nor
36 in Grays Harbor, Willapa Bay, or the Columbia river downstream from the

1 Longview bridge, for purposes of oil or gas exploration, development,
2 or production, until after the ability to do so has been submitted to,
3 and approved by, a vote of the people of this state.

4 **PART IV. CITIZEN OVERSIGHT FOR PROTECTION OF MARINE WATERS**

5 NEW SECTION. **Sec. 8.** STRENGTHENING THE EXISTING CITIZEN COUNCIL--
6 SIMPLIFYING LINES OF RESPONSIBILITY AND ENSURING APPROPRIATE
7 REPRESENTATION. (1)(a) The powers, duties, and functions of the Puget
8 Sound action team are transferred to the Puget Sound council, hereby
9 renamed the marine waters protection council. All references to the
10 Puget Sound council and Puget Sound action team or Puget Sound water
11 quality action team established by chapter 138, Laws of 1996, in the
12 Revised Code of Washington shall be construed to mean the marine waters
13 protection council.

14 (b) The membership of the marine waters protection council shall
15 include all members of the Puget Sound council and four additional
16 people appointed by the governor to allow for representation from the
17 general public, commercial and recreational fishing interests, the
18 shellfish industry, business, agriculture, the environmental community,
19 Indian tribes, and counties and cities, and to ensure geographic
20 diversity throughout Puget Sound and coastal communities in southwest
21 Washington.

22 (c) The governor shall establish an action team of all agency
23 directors whose agencies are responsible for the implementation of
24 marine waters protection plans, to propose to the council coordinated
25 work plans and budgets to fully carry out the Puget Sound management
26 plan and other marine waters protection plans. The action team and the
27 staff established by chapter 138, Laws of 1996, shall implement the
28 council's decisions and shall assist the council in fulfilling its
29 functions and responsibilities. The chair of the council shall be
30 appointed by the governor and shall also serve as the chair of the
31 action team and the director of the staff.

32 (2) The marine waters protection council is accountable to the
33 public for restoring and maintaining the health of Washington's marine
34 waters, and shall prepare a biennial state of the estuaries report
35 summarizing the results of scientific monitoring, evaluating progress
36 toward achieving the purposes and goals of chapter ..., Laws of 1997
37 (this act), and identifying the specific steps necessary to correct

1 problems and to accelerate progress. These specific steps shall be
2 reflected in subsequent work plans and budgets.

3 (3) The council shall work with British Columbia and Oregon to
4 develop and implement cross-border agreements and actions to protect
5 and restore the health of shared marine waters.

6 (4) In cooperation with local jurisdictions and any existing marine
7 waters protection efforts, the council shall carry out a marine waters
8 monitoring program in Grays Harbor, Willapa Bay, and the lower Columbia
9 river modeled after the Puget Sound ambient monitoring program.

10 NEW SECTION. **Sec. 9.** CARRYING OUT MARINE WATERS PROTECTION PLANS.

11 (1) The Puget Sound management plan and any other marine waters
12 protection plans approved by the marine waters protection council shall
13 be carried out and improved as necessary to meet the purposes and goals
14 of chapter ..., Laws of 1997 (this act). State and local governmental
15 entities identified in the plans shall carry out the tasks identified
16 in the plans to the degree funding allows, shall carry out their
17 activities in a manner consistent with the plans, and shall avoid
18 actions detrimental to protecting the health of the marine waters of
19 the state. To the greatest extent possible, the Puget Sound management
20 plan and any other approved marine waters protection plans shall:

21 (a) Be incorporated by the department of ecology into the state
22 coastal zone management program; and

23 (b) Be incorporated by local governments in comprehensive plans and
24 development regulations adopted under chapter 36.70A RCW, in a format
25 the local government deems appropriate.

26 (2) Local communities in areas other than Puget Sound may develop
27 marine waters protection plans. Local governments in the Grays Harbor,
28 Willapa Bay, and lower Columbia watersheds are eligible for technical
29 assistance, grants, and other assistance from the marine waters
30 protection council to develop and carry out marine waters protection
31 plans when:

32 (a) Local governments work with interested citizens, affected
33 businesses and industries, other local associations, and tribal
34 governments to develop marine waters protection plans;

35 (b) Existing local water quality and land use plans and programs
36 are included in or coordinated with the marine waters planning and
37 implementation effort in order to avoid duplication; and

1 (c) Plans meet the guidelines established by the council to achieve
2 the purposes and goals of chapter ..., Laws of 1997 (this act).

3 (3) Any governmental entity located in an area that has a marine
4 waters protection plan may request assistance from the council to
5 improve coordination, resolve disputes among agencies, or review agency
6 action or lack of action regarding implementing the plan or other
7 activities affecting the health of marine waters.

8 **PART V. SALMON HABITAT PROTECTION, CONSERVATION, AND ENHANCEMENT**

9 NEW SECTION. **Sec. 10.** A new section is added to chapter 84.34 RCW
10 to read as follows:

11 PROPERTY TAX CREDIT WITH SALMON HABITAT COMPONENT. (1) The county
12 legislative authority for each county bordering on Puget Sound shall
13 adopt by January 1, 2000, an open space plan and public benefit rating
14 system program component under RCW 84.34.055 that will provide for
15 salmon habitat protection, conservation, and enhancement.

16 (2) Unless it specifically decides to the contrary, the county
17 legislative authority for each county bordering on marine waters as
18 defined in section 2 of this act shall adopt by January 1, 2000, an
19 open space plan and salmon habitat program components as provided for
20 in subsection (1) of this section.

21 (3) The legislative authorities of all other counties may adopt
22 open space plans and salmon habitat program components as provided for
23 in subsection (1) of this section.

24 NEW SECTION. **Sec. 11.** A new section is added to chapter 84.34 RCW
25 to read as follows:

26 OPEN SPACE SHALL INCLUDE SALMON HABITAT. "Open space land" as it
27 is used in this chapter specifically includes salmon habitat.

28 NEW SECTION. **Sec. 12.** PROPERTY TAX CREDIT FOR SALMON HABITAT
29 ENHANCEMENT PROGRAM TO BE ADMINISTERED BY CONSERVATION DISTRICTS.

30 (1)(a) Cooperative partnerships formed by governmental agencies and
31 private landowners can provide needed improvement to and restoration of
32 streams, rivers, and riparian areas.

33 (b) Improving and restoring the habitat of streams, rivers, and
34 riparian areas will:

35 (i) Benefit the aquatic and wildlife species in the state;

1 (ii) Improve water quality for all water resource users;
2 (iii) Reduce damage to property that often accompanies flooding;
3 and

4 (iv) Potentially improve the availability of water for all users.

5 (c) Some salmonid stocks within the state of Washington have
6 declined at an accelerated rate during the past few years and improving
7 and restoring the habitat of streams, rivers, and riparian areas upon
8 which spawning salmonid stocks depend for survival will help to reverse
9 this decline.

10 (2) It is the intent of chapter ..., Laws of 1997 (this act) that
11 a program be created to improve and restore the habitat of aquatic and
12 wildlife species of streams, rivers, and riparian areas located on
13 privately owned land and that owners of land abutting streams and
14 rivers be allowed a credit against the state portion of property taxes
15 levied on such land for expenditures made to improve, restore, rebuild,
16 or rehabilitate the habitat of streams, rivers, and riparian areas.

17 (3) The Washington state conservation commission, consistent with
18 recommendations received from the department of fish and wildlife, and
19 after consultation with the department of revenue shall establish:

20 (a) The categories of improvements or restorations to the habitat
21 of streams, rivers, and riparian areas that will qualify for the
22 property tax credit under this section, which shall at a minimum
23 include the practices listed in the 1995 Fish and Wildlife Priority
24 Habitat Management Recommendations: RIPARIAN; and the categories of
25 land abutting a stream, river, or riparian area that will qualify an
26 owner of land for the property tax credit under this section, which
27 shall at a minimum include:

28 (i) Land bordering streams that are critical to the recovery of
29 anadromous fishery stocks listed as "critical" or "depressed" in the
30 1992 Washington State Salmon and Steelhead Stock Inventory published by
31 the department of fisheries, the department of wildlife, and the
32 Western Washington Treaty of Indian Tribes in March 1993; and

33 (ii) Land within a watershed that is listed as a priority in the
34 Preliminary Priority Watersheds for Restoration and Conservation of
35 Fish and Wildlife published by the Washington department of fish and
36 wildlife and the department of natural resources in February 1995; and

37 (b) The methods by which a conservation district will develop and
38 approve a conservation district management plan, in conjunction with
39 owners of land abutting streams, rivers, or riparian areas, to improve

1 or restore the stream, river, or riparian areas within the conservation
2 district; and

3 (c) The methods by which conservation districts will provide a land
4 owner with certification that they have made the necessary improvements
5 and they are eligible to receive the property tax credit.

6 (4) The certification provided the landowner by the conservation
7 district will be processed, and be applied as a monetary payment of the
8 landowner's property taxes.

9 (5) If, after considering the recommendations of the department of
10 fish and wildlife and the department of revenue, the Washington
11 conservation commission determines that implementing legislation is
12 desirable or necessary, they may delay the adoption of the rules
13 required by subsection (3) of this section for a period of not more
14 than nine months, and submit to the intervening legislature proposed
15 implementing legislation.

16 (a) The total amount of credits to be allowed for the purposes of
17 this section shall not exceed three million dollars for the first
18 fiscal year after the effective date of the legislation adopted under
19 subsection (3) of this section, six million dollars for the following
20 fiscal year, and twelve million dollars for each fiscal year
21 thereafter.

22 (b) The conservation commission shall keep current the total dollar
23 amount of credits approved by local conservation districts for
24 submission to county treasurers and shall suspend issuance of property
25 tax credits when the annual limits are reached.

26 (6) Any portion of the state levy reduced as a result of this
27 section shall be made whole from other state revenues. This section
28 shall not result in the reduction in any manner of the amount of the
29 state school levy for support of the common schools.

30

PART VI. FUNDING

31 NEW SECTION. **Sec. 13.** MARINE WATERS PROTECTION PLAN
32 IMPLEMENTATION SHALL BE FULLY FUNDED. (1) The legislature shall
33 appropriate sufficient funds to ensure that marine waters protection
34 plans and monitoring programs are fully implemented to achieve the
35 purposes and goals of this act, however, such amounts shall not exceed
36 twenty-five million dollars per year, adjusted for inflation.

1 (2) At least twenty-five percent of the water quality account shall
2 be appropriated each biennium to the marine waters protection council
3 for grants to local government entities to carry out marine waters
4 protection plans.

5 (3) At least one and one-half million dollars of the water quality
6 account, adjusted for inflation, shall be appropriated each biennium to
7 the marine waters protection council to fund public involvement,
8 education, and stewardship projects to be carried out by business and
9 trade associations, local and tribal governments, conservation
10 districts, community and environmental organizations, schools and
11 school districts, and community colleges, colleges, and universities.

12 (4) At least three million dollars of the water quality account,
13 adjusted for inflation, shall be appropriated each biennium to fund the
14 technical assistance and oversight functions of the marine waters
15 protection council. At least one million dollars shall be appropriated
16 per biennium for the purposes of salmon and other habitat protection
17 identified in marine waters protection plans.

18 (5) The marine waters protection account is created in the custody
19 of the state treasurer. All receipts from any gifts, grants, and
20 endowments, federal funds received to develop and implement marine
21 waters protection plans, and any state funds appropriated to match such
22 receipts shall be deposited into the account. Expenditures may be
23 authorized only by the marine waters protection council and must be
24 used for the purposes of this chapter. The account is subject to
25 allotment procedures under chapter 43.88 RCW, but no appropriation is
26 required for expenditures.

27 NEW SECTION. **Sec. 14.** A new section is added to chapter 90.56 RCW
28 to read as follows:

29 OIL SPILL PREVENTION ACCOUNT. The oil spill administration account
30 created by RCW 90.56.510 is renamed the oil spill prevention account.
31 All references to the oil spill administration account in the Revised
32 Code of Washington shall be construed to mean the oil spill prevention
33 account.

34 **Sec. 15.** RCW 82.23B.020 and 1995 c 399 s 214 are each amended to
35 read as follows:

36 OIL SPILL PREVENTION AND RESPONSE TAXES. (1) An oil spill response
37 tax is imposed on the privilege of receiving crude oil or petroleum

1 products at a facility as defined in RCW 88.46.010 from a pipeline or
2 at a marine terminal within this state from a waterborne vessel or
3 barge operating on the navigable waters of this state. The tax imposed
4 in this section is levied upon the owner of the crude oil or petroleum
5 products immediately after receipt of the same into the storage tanks
6 of a facility from a pipeline or of a marine terminal from a waterborne
7 vessel or barge at the rate of ((two)) one-half of one cent((s)) per
8 barrel of crude oil or petroleum product received.

9 (2) In addition to the tax imposed in subsection (1) of this
10 section, an oil spill ((administration)) prevention tax is imposed on
11 the privilege of receiving crude oil or petroleum products at a
12 facility as defined in RCW 88.46.010 from a pipeline or at a marine
13 terminal within this state from a waterborne vessel or barge operating
14 on the navigable waters of this state. The tax imposed in this section
15 is levied upon the owner of the crude oil or petroleum products
16 immediately after receipt of the same into the storage tanks of a
17 facility from a pipeline or of a marine terminal from a waterborne
18 vessel or barge at the rate of not less than three cents and not more
19 than six and one-half cents per barrel of crude oil or petroleum
20 product, which rate shall be established by the department prior to
21 each fiscal year at a level projected by the department to be
22 sufficient to result in the deposit of six million dollars, adjusted
23 for inflation, into the oil spill prevention account which shall be
24 available for expenditure during the next ensuing fiscal year. If the
25 amount of revenue actually deposited in the oil spill prevention
26 account is less than the amount projected, an amount equal to the
27 difference between the amount projected and the amount received shall
28 be transferred by the state treasurer from the oil spill response
29 account to the oil spill prevention account. Revenue received in
30 excess of the amount projected by the department shall be deposited in
31 the oil spill response account.

32 (3) The taxes imposed by this chapter shall be collected by the
33 facility, or marine terminal operator from the taxpayer. If any person
34 charged with collecting the taxes fails to bill the taxpayer for the
35 taxes, or in the alternative has not notified the taxpayer in writing
36 of the imposition of the taxes, or having collected the taxes, fails to
37 pay them to the department in the manner prescribed by this chapter,
38 whether such failure is the result of the person's own acts or the
39 result of acts or conditions beyond the person's control, he or she

1 shall, nevertheless, be personally liable to the state for the amount
2 of the taxes. Payment of the taxes by the owner to a facility, or
3 marine terminal operator shall relieve the owner from further liability
4 for the taxes.

5 (4) Taxes collected under this chapter shall be held in trust until
6 paid to the department. Any person collecting the taxes who
7 appropriates or converts the taxes collected shall be guilty of a gross
8 misdemeanor if the money required to be collected is not available for
9 payment on the date payment is due. The taxes required by this chapter
10 to be collected shall be stated separately from other charges made by
11 the facility, or marine terminal operator in any invoice or other
12 statement of account provided to the taxpayer.

13 (5) If a taxpayer fails to pay the taxes imposed by this chapter to
14 the person charged with collection of the taxes and the person charged
15 with collection fails to pay the taxes to the department, the
16 department may, in its discretion, proceed directly against the
17 taxpayer for collection of the taxes.

18 (6) The taxes shall be due from the facility, or marine terminal
19 operator, along with reports and returns on forms prescribed by the
20 department, within twenty-five days after the end of the month in which
21 the taxable activity occurs.

22 (7) The amount of taxes, until paid by the taxpayer to the
23 facility, or marine terminal operator or to the department, shall
24 constitute a debt from the taxpayer to the facility, or marine terminal
25 operator. Any person required to collect the taxes under this chapter
26 who, with intent to violate the provisions of this chapter, fails or
27 refuses to do so as required and any taxpayer who refuses to pay any
28 taxes due under this chapter, shall be guilty of a misdemeanor as
29 provided in chapter 9A.20 RCW.

30 (8) Upon prior approval of the department, the taxpayer may pay the
31 taxes imposed by this chapter directly to the department. The
32 department shall give its approval for direct payment under this
33 section whenever it appears, in the department's judgment, that direct
34 payment will enhance the administration of the taxes imposed under this
35 chapter. The department shall provide by rule for the issuance of a
36 direct payment certificate to any taxpayer qualifying for direct
37 payment of the taxes. Good faith acceptance of a direct payment
38 certificate by a facility, or terminal operator shall relieve the

1 facility, or marine terminal operator from any liability for the
2 collection or payment of the taxes imposed under this chapter.

3 (9) All receipts from the tax imposed in subsection (1) of this
4 section shall be deposited into the state oil spill response account.
5 All receipts from the tax imposed in subsection (2) of this section
6 shall be deposited into the oil spill ((administration)) prevention
7 account.

8 (10) Within forty-five days after the end of each calendar quarter,
9 the office of financial management shall determine the balance of the
10 oil spill response account as of the last day of that calendar quarter.
11 Balance determinations by the office of financial management under this
12 section are final and shall not be used to challenge the validity of
13 any tax imposed under this chapter. The office of financial management
14 shall promptly notify the departments of revenue and ecology and the
15 office of marine safety of the account balance once a determination is
16 made. For each subsequent calendar quarter, the tax imposed by
17 subsection (1) of this section shall be imposed during the entire
18 calendar quarter unless:

19 (a) Tax was imposed under subsection (1) of this section during the
20 immediately preceding calendar quarter, and the most recent quarterly
21 balance is more than twenty-five million dollars; or

22 (b) Tax was not imposed under subsection (1) of this section during
23 the immediately preceding calendar quarter, and the most recent
24 quarterly balance is more than fifteen million dollars.

25 ~~((11) The office of marine safety, the department of revenue, and
26 the department of community, trade, and economic development shall
27 study tax credits for taxpayers employing vessels with the best
28 achievable technology and the best available protection to reduce the
29 risk of oil spills to the navigable waters of the state and submit the
30 study to the appropriate standing committees of the legislature by
31 December 1, 1992.))~~

32 **Sec. 16.** RCW 82.23B.030 and 1992 c 73 s 9 are each amended to read
33 as follows:

34 APPLICABILITY OF OIL SPILL PREVENTION AND RESPONSE TAXES. The
35 taxes imposed under this chapter shall only apply to the first receipt
36 of crude oil or petroleum products at a facility as defined in RCW
37 88.46.010 or marine terminal in this state and not to the later
38 transporting and subsequent receipt of the same oil or petroleum

1 product, whether in the form originally received at a facility or
2 marine terminal in this state or after refining or other processing.

3 **PART VII. MISCELLANEOUS**

4 NEW SECTION. **Sec. 17.** SHORT TITLE. This act may be known and
5 cited as the marine waters and salmon habitat protection act.

6 NEW SECTION. **Sec. 18.** PART HEADINGS AND CAPTIONS NOT LAW. Part
7 headings and captions used in this act are not any part of the law.

8 NEW SECTION. **Sec. 19.** CONSTRUCTION. The provisions of this act
9 are to be liberally construed to protect the marine environment and to
10 effectuate the policies and purposes of this act. In the event of
11 conflict between the provisions of this act and any other act, the
12 provisions of this act shall govern.

13 NEW SECTION. **Sec. 20.** RCW 43.21A.705, 43.21A.710, 43.21A.715, and
14 43.21A.720 are each recodified in chapter 43.21I RCW.

15 NEW SECTION. **Sec. 21.** Sections 1, 2, 8, and 9 of this act are
16 each added to chapter 90.71 RCW.

17 NEW SECTION. **Sec. 22.** Section 12 of this act constitutes a new
18 chapter in Title 84 RCW.

19 NEW SECTION. **Sec. 23.** EFFECTIVE DATE. This act is necessary for
20 the immediate preservation of the public peace, health, or safety, or
21 support of the state government and its existing public institutions,
22 and takes effect June 30, 1997.

23 NEW SECTION. **Sec. 24.** SEVERABILITY. If any provision of this act
24 or its application to any person or circumstance is held invalid, the
25 remainder of the act or the application of the provision to other
26 persons or circumstances is not affected.

--- END ---